

Department of Finance		Fund: 3248 PAGE 1 Renumbered From:
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		
<u>Legal Title</u> Family Support Subaccount, Sales Tax Account		
<u>Legal Citation/Authority</u> Chapter 24, Statutes of 2013 (AB 85) Section 5 Welfare and Institutions Code section 17600 (b) (5)		
<u>Fund Classification</u> <u>GAAP Basis</u> Governmental/Special Revenue Funds	<u>Fund Classification</u> <u>Legal Basis</u> Governmental/Other Governmental Cost Funds	
<u>Purpose</u> The Family Support Subaccount is a subaccount of the Sales Tax Account in the Local Revenue Fund (0330). In accordance with Welfare and Institutions Code section 17601.75 (b) these funds shall be used to pay an increased county contribution towards the costs of CalWORKs grants. Each county’s total annual contribution pursuant to this section shall equal the total amount of funds deposited in each county’s and city and county’s family support account during that fiscal year.		
<u>Administering Agency/Organization Code</u> State-Local Realignment/Org 5195		
<u>Major Revenue Source</u> Sales tax proceeds.		
<u>Disposition of Fund (upon abolishment)</u> Pursuant to Government Code section 16346, in the absence of language that identifies a successor fund, any balance remaining in this fund upon abolishment, shall be transferred to the General Fund.		
<u>Appropriation Authority</u> Notwithstanding Government Code section 13340, the Local Revenue Fund which consists of the Sales Tax Account is continuously appropriated, without regard to fiscal years.		
<u>State Appropriations Limit</u> Always Excluded –The major revenue source is transferred from another fund which is an always excluded fund, the Health Subaccount, Sales Tax Account (0353) and should not be double counted.		
<u>Comments/Historical Information</u> Chapter 24, Statutes of 2013 (AB 85) establishes: Section 1 - Welfare and Institutions Code section 11450.025 that will increase aid payments from the state to local governments by five percent, effective March 1, 2014 to support the California Work Opportunity and Responsibility to Kids (CalWORKs) program. Section 14 - Welfare and Institutions Code section 17601.75 (a) which states that on or before the 27 th day of the month, the Controller shall allocate to the family support account in the local health and welfare trust fund of each county and city and county the amounts deposited and remaining unexpended and		

unreserved on the 15th day of the month in the Family Support Subaccount of the Local Revenue Fund, pursuant to schedules developed by the Department of Finance in conjunction with the appropriate state departments and in consultation with California State Association of Counties.